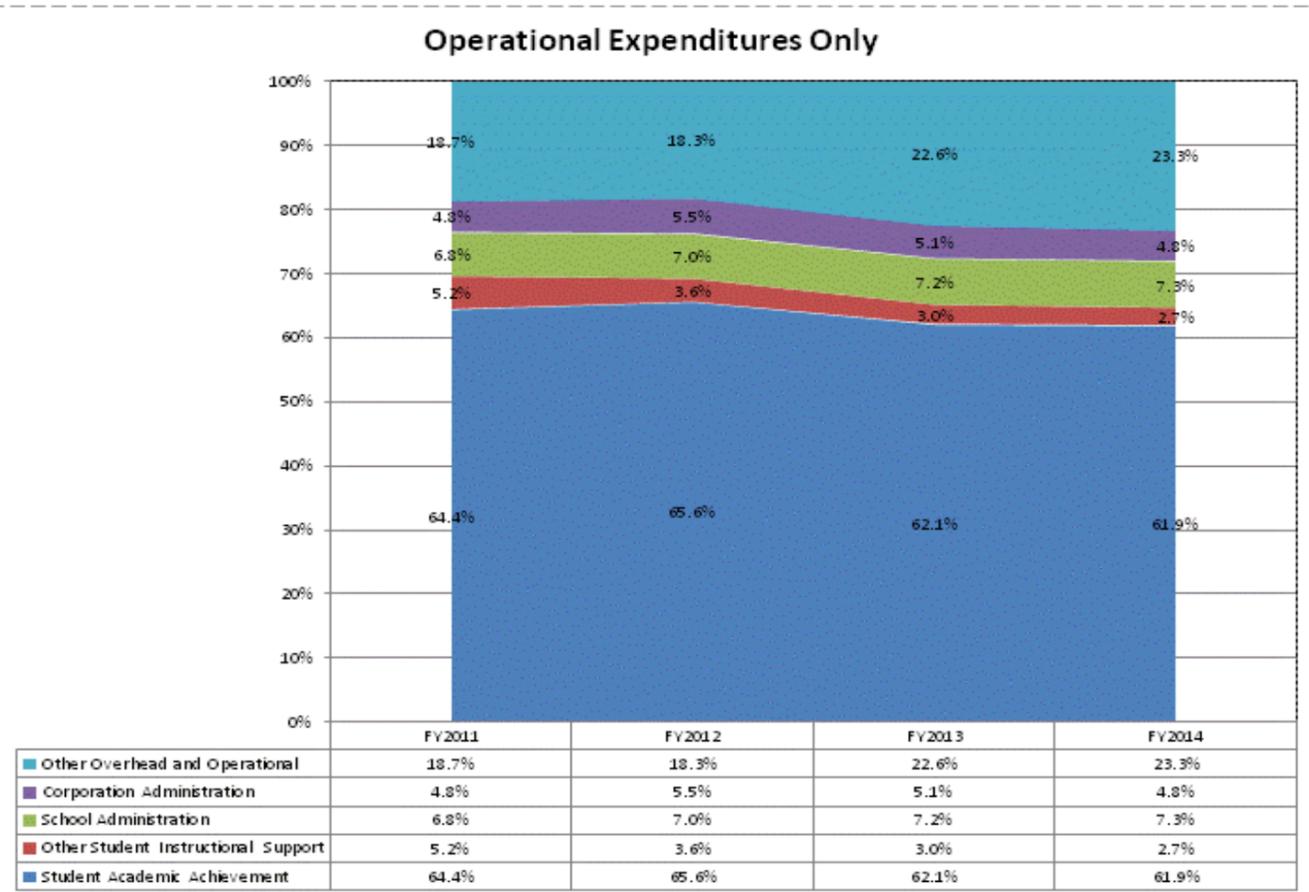
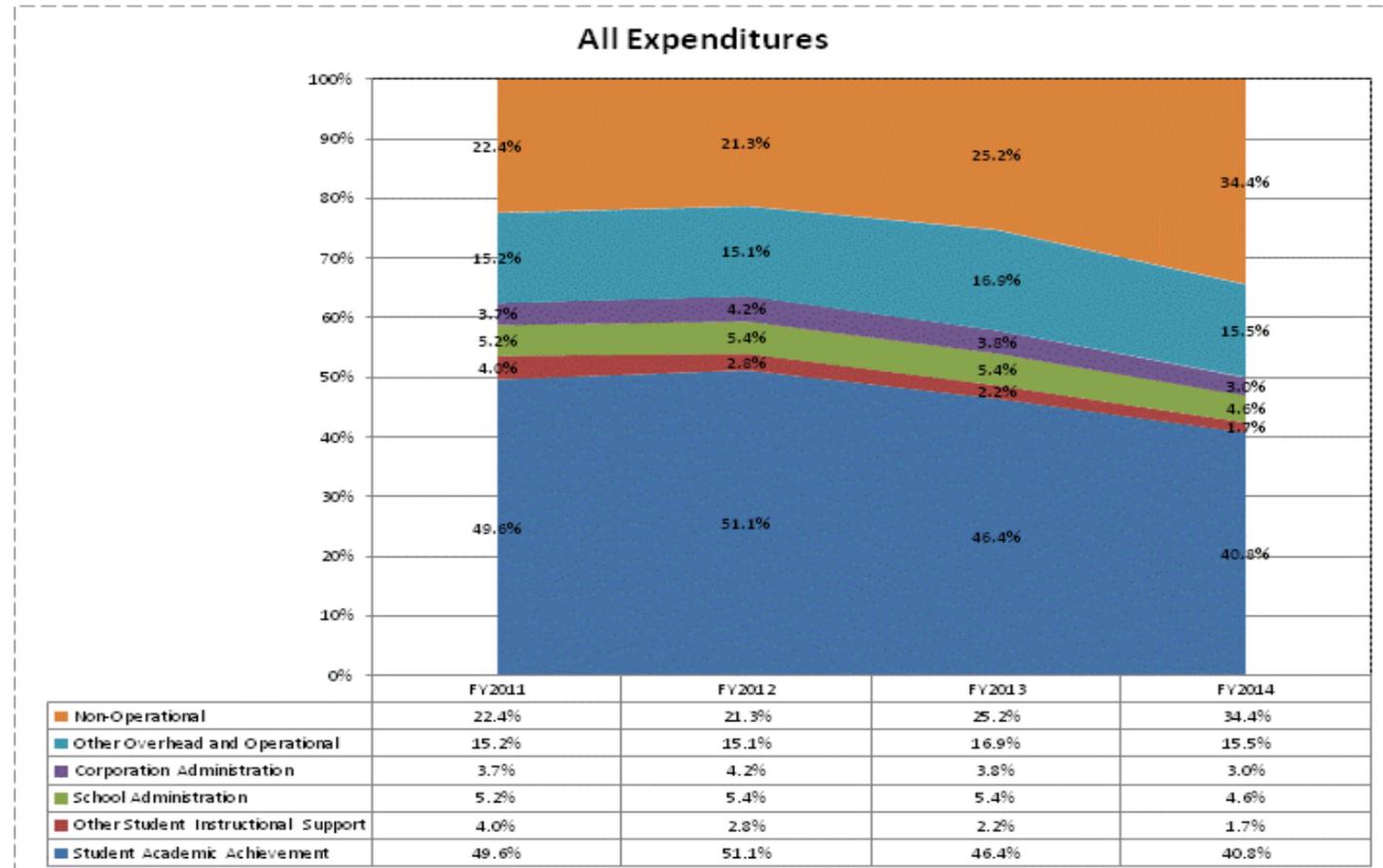


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Frontier School Corporation (8525)

Frontier School Corporation (8525)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$3,764,455	51.4%	\$4,037,549	49.2%	\$3,617,000	46.4%	\$3,878,484	40.8%
Student Instructional Support		\$559,646	7.6%	\$684,884	8.4%	\$594,251	7.6%	\$597,016	6.3%
Overhead and Operational		\$1,334,043	18.2%	\$1,689,666	20.6%	\$1,612,909	20.7%	\$1,761,095	18.5%
Nonoperational		\$1,663,118	22.7%	\$1,788,922	21.8%	\$1,964,785	25.2%	\$3,275,147	34.4%
Grand Total		\$7,321,261		\$8,201,022		\$7,788,945		\$9,511,741	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.1%	57.6%	54.1%	47.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Frontier School Corporation (8525)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$264	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$49,862	\$88,244	\$112,537	N/A	126%	28%
11100 Regular Programs; Elementary	\$1,143,018	\$1,449,627	\$1,315,616	\$1,473,785	29%	2%	12%
11200 Regular Programs; Middle/Junior High	\$150,681	\$0	\$0	\$0	-100%	N/A	N/A
11300 Regular Programs; High School	\$741,837	\$1,178,321	\$983,615	\$1,091,157	47%	-7%	11%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$15,240	\$27,466	\$12,112	N/A	-21%	-56%
11410 Vocational Education; Agriculture A	\$53,793	\$72,599	\$50,209	\$49,395	-8%	-32%	-2%
11450 Vocational Education; Consumer and Homemaking	\$45,793	\$66,270	\$32,686	\$38,791	-15%	-41%	19%
11470 Vocational Education; Business Education	\$54,703	\$60,198	\$39,891	\$36,226	-34%	-40%	-9%
11490 Vocational Education; Industrial Education B	\$34,133	\$76,942	\$42,070	\$39,357	15%	-49%	-6%
12110 Gifted And Talented; Gifted and Talented	\$5,792	\$36,324	\$28,822	\$25,313	337%	-30%	-12%
12510 Culturally Different; Communication Disorders	\$60,300	\$47,738	\$52,657	\$51,636	-14%	8%	-2%
12610 Learning Disability	\$398,762	\$558,538	\$515,363	\$452,086	13%	-19%	-12%
12810 Special Education Preschool	\$0	\$0	\$38,500	\$90,724	N/A	N/A	136%
12900 Other Special Programs	\$0	\$0	\$0	\$2,180	N/A	N/A	N/A
14100 Summer School Programs; Elementary	\$3,345	\$965	\$1,644	\$219	-93%	-77%	-87%
14300 Summer School Programs; High School	\$9,145	\$14,309	\$827	\$16,403	79%	15%	> 500%
16100 Remediation Testing	\$16,613	\$23,460	\$10,973	\$7,896	-52%	-66%	-28%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$5	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$19,261	\$11,583	\$21,496	\$15,973	-17%	38%	-26%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$53,810	\$64,471	\$17,796	\$18,029	-66%	-72%	1%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$67,715	\$62,682	N/A	N/A	-7%
17900 Payments to Other Governmental Units Within State; Other	\$28	\$0	\$0	\$2,270	> 500%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$250	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,904	\$32,318	\$25,297	\$15,463	11%	-52%	-39%
22130 Improvement of Instruction; Instructional Staff Training	\$240	\$0	\$102	\$0	-100%	N/A	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$72,370	\$112,751	\$67,418	\$70,542	-3%	-37%	5%
22230 Library/Media Services; Audiovisual	\$1,831	\$1,662	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$68,053	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$41,158	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$71,199	\$57,945	\$117,854	\$90,318	27%	56%	-23%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$955	\$3,269	\$2,571	N/A	169%	-21%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$82,078	\$64,309	\$67,471	\$32,502	-60%	-49%	-52%
26497 2007 Account Code - Teachers Retirement Fund	\$175,559	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,208,444	\$4,037,549	\$3,617,000	\$3,878,484	21%	-4%	7%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$148,081	\$225,779	\$125,028	\$119,439	-19%	-47%	-4%
21240 Guidance Services; Information Services	\$3,623	\$2,433	\$475	\$1,146	-68%	-53%	141%
21340 Health Services; Nurse Services	\$30,271	\$47,122	\$49,155	\$41,439	37%	-12%	-16%
21990 Other Support Services, Students; Other Student Services	\$1,033	\$3,851	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$259,908	\$405,701	\$419,593	\$434,992	67%	7%	4%
Student Instructional Support Total	\$442,916	\$684,884	\$594,251	\$597,016	35%	-13%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$31,002	\$67,997	\$65,400	\$62,448	101%	-8%	-5%
23150 Board of Education; Legal Services	\$5,000	\$5,000	\$5,220	\$7,500	50%	50%	44%
23160 Board of Education; Promotion Expenses	\$1,291	\$4,179	\$1,367	\$918	-29%	-78%	-33%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Frontier School Corporation (8525)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23190 Board of Education; Other Governing Body Services	\$2,585	\$1,115	\$3,322	\$2,402	-7%	115%	-28%
23210 Executive Administration; Office of The Superintendent	\$125,751	\$186,049	\$185,344	\$184,801	47%	-1%	0%
23290 Executive Administration; Other Executive Administration Services	\$6,500	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$17,011	\$0	\$0	\$0	-100%	N/A	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$10,844	\$13,752	\$7,890	\$6,928	-36%	-50%	-12%
25191 Other Fiscal Services; Refund of Revenue	\$749	\$1,095	\$627	\$715	-4%	-35%	14%
25193 Other Fiscal Services; Printed Forms	\$720	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$4	\$222	N/A	N/A	> 500%
25600 Public Information Services	\$438	\$473	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$1,647	\$1,157	\$1,095	\$1,375	-17%	19%	26%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$26,894	\$16,637	N/A	N/A	-38%
25920 Ditch Assessments	\$0	\$0	\$14	\$9	N/A	N/A	-37%
25950 Other Assessments	\$358	\$657	\$1,566	\$74	-79%	-89%	-95%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$389,804	\$496,699	\$486,402	\$474,488	22%	-4%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,880	\$2,839	\$6,081	\$3,161	68%	11%	-48%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$24,646	\$102,570	\$78,487	\$45,101	83%	-56%	-43%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$744	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$865	\$6,878	\$152	\$126	-85%	-98%	-17%
26700 Operation and Maintenance of Plant Services; Insurance	\$41,883	\$31,690	\$141,923	\$295,039	> 500%	> 500%	108%
27010 Student Transportation; Service Area Direction	\$3,459	\$3,565	\$4,124	\$3,069	-11%	-14%	-26%
27100 Student Transportation; Vehicle Operation	\$95,083	\$119,914	\$100,577	\$106,652	12%	-11%	6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$116,409	\$192,768	\$120,407	\$115,254	-1%	-40%	-4%
27400 Student Transportation; Purchase of School Buses	\$72,000	\$160,525	\$0	\$81,057	13%	-50%	N/A
27500 Student Transportation; Insurance on Buses	\$11,660	\$8,816	\$8,000	\$11,589	-1%	31%	45%
27700 Student Transportation; Contracted Transportation Services	\$5,247	\$4,214	\$34,650	\$34,497	> 500%	> 500%	0%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$2,198	\$1,906	\$0	\$0	-100%	-100%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$244,273	\$275,809	\$333,222	\$306,616	26%	11%	-8%
31900 Other Food Services	\$13	\$0	\$141	\$417	> 500%	N/A	195%
Overhead and Operational Total	\$1,214,059	\$1,689,666	\$1,612,909	\$1,761,095	45%	4%	9%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$20	\$416	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$115,290	\$122,517	\$106,936	\$108,730	-6%	-11%	2%
33990 Other Community Services; Other	\$0	\$0	\$440	\$7,400	N/A	N/A	> 500%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$141,193	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$18,595	\$26,711	\$73,353	\$110,686	495%	314%	51%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$50,930	\$68,689	\$338,535	\$1,488,003	> 500%	> 500%	340%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$202,423	\$202,423	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,250	\$2,381	\$34	N/A	-99%	-99%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$31,360	\$30,749	\$29,961	\$28,880	-8%	-6%	-4%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,707	\$863	\$314	\$1,345	-50%	56%	328%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$62,725	\$133,454	\$167,420	\$188,336	200%	41%	12%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$44,946	\$0	\$960	\$75,677	68%	N/A	> 500%
51100 Debt Services; Principal on Debt; Bonds	\$30,000	\$30,000	\$40,000	\$20,000	-33%	-33%	-50%
52100 Debt Services; Interest on Debt; Bonds	\$10,170	\$7,640	\$2,270	\$460	-95%	-94%	-80%
52200 Debt Services; Interest on Debt; Temporary Loans	\$29,276	\$49,968	\$0	\$39,532	35%	-21%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$971,000	\$969,049	\$1,184,000	\$1,186,000	22%	22%	0%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$57,549	\$0	\$0	\$0	-100%	N/A	N/A
53250 Debt Services; Lease Rental; Equipment ; Interest	\$1,839	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Frontier School Corporation (8525)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54200 Common School Fund; Principal	\$0	\$0	\$15,741	\$16,198	N/A	N/A	3%
54250 Common School Fund; Interest	\$0	\$0	\$474	\$2,865	N/A	N/A	> 500%
60700 Nonprogramed Charges; Scholarships	\$2,000	\$2,000	\$2,000	\$1,000	-50%	-50%	-50%
Nonoperational Total	\$1,630,829	\$1,788,922	\$1,964,785	\$3,275,147	101%	83%	67%
Prorated By Fund							
26491 2007 Account Code - PERF	\$28,788	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$284,744	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$18,481	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$426,647	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,261	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$65,093	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$825,014	\$0	\$0	\$0	N/A	N/A	N/A